

ADAPTING DONATION OPTIONS TO DONOR EXPECTATIONS: POLISH VS. AMERICAN NONPROFITS

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Purpose: The aim of this study is to identify the differences in methods of donations – both in cash and in-kind – among the largest American and Polish nonprofit organisations in the online environment.

Design/methodology/approach: The study focused on examining a selection of the one hundred largest nonprofit organisations from both the United States and Poland. These organisations were selected using comprehensive databases and accessible financial, as well as activity reports. Employing a quantitative approach, the research analysed the websites of these organisations to identify diverse strategies employed for soliciting cash and in-kind donations using the content analysis method. Essential statistics related to the variables being studied were computed, and non-parametric tests were employed to validate hypotheses.

Findings: This paper focused on determining the relationship between the number of cash and kind donation methods offered by nonprofit organisations and the total revenue earned by the organisations and revenue from private donations. The paper demonstrated that the American organisations with the highest revenue are more professional with respect to possibilities for online donations and, at the same time, more homogeneous (i.e. there are no fundamental differences between larger and smaller organisations in this regard). Moreover, compared with Polish organisations, they adjust better to the environmental requirements by introducing various donation methods (e.g. shares, mutual funds, cryptocurrencies, etc.).

Research limitations/implications: Only one hundred of the largest American and Polish organisations were examined. Most of them are defined by one parameter only – the revenue amount. The study analysed only the nonprofit organisations' websites, without taking into consideration other online environment components, e.g. social media.

Practical implications: Nonprofit organisations can consider – on a benchmark basis – introducing specific solutions regarding the obtaining of cash and kind donations. This can raise the donation amounts and, in consequence, improve the effectiveness of accomplishing the organisation's mission.

Social implications: Nonprofit managers can obtain knowledge of other methods of acquiring donations by the use of the Internet. This will make their organisations' activities more professional, thereby reinforcing the development of civil society in Poland.

Originality/value: Comparisons of American and Polish nonprofit organisations with respect to proposed methods of online cash and kind donations have not been diagnosed. Therefore, considerable differences were identified whose reasons should be the object of further in-depth scientific exploration.

Keywords: nonprofit organisation, online donation, ways of giving.

Category of the paper: Research paper.

1. Introduction

Each organisation needs resources in cash and in-kind to pursue its goals. However, various organisation types acquire them in various ways. The difference between for-profit and nonprofit organisations has long been recognised by the law in terms of revenue generation and reporting requirements (Blouin et al., 2018, p. 2). Although nonprofit organisations, like for-profit ones, can acquire revenue commercially (through the sale of goods or services), they often obtain them from donations. This, in turn, results in reporting requirements – firstly, it is supposed to win donors’ trust, and secondly – these are legal requirements associated with tax preferences.

This paper analyses the largest nonprofit organisations in the USA and in Poland in terms of their revenue. Like nonprofit organisations in Poland, those in the USA conduct a variety of activities (they provide healthcare, feed, educate, provide shelter, look after and inspire people). Currently, the nonprofit sector is the third largest employer in the USA. This is due to the large number of nonprofit organisations – over 1.7 million active ones. There is a widespread culture of charitable giving in the USA. It is estimated that as many as 60% of all American households participate in some kind of charitable giving. Online donations are also very popular in the USA. It is estimated that 51% of wealthy donors prefer to donate online, and the popularity of this donation channel is growing - in 2020, online giving grew to become 13% of all charitable giving and in 2021, that number increased by another 9%, which gives a total increase of 42% over three years (Nonprofit Statistics, 2023).

There were over 138 thousand NGOs registered in Poland in December 2021 (this does not mean that there are so many active ones) – a great majority of them are societies and foundations (Fakty o NGO [Facts on NGO], 2022). Altogether, all nonprofit organisations in Poland generate over 1% of the GNP (Organizacje nonprofit [Nonprofit organisations], 2021). Like American nonprofit organisations, those in Poland conduct diverse and multi-disciplinary activities. A great majority of nonprofit organisations – 81.4% – conducted only statutory activity free of charge. The remaining 18.6% of the entities stated that they conducted paid statutory or business activities, 2.9% of which earned funds from both sources. The total revenue generated by NGOs exceeded 34 billion PLN in 2020. The two most numerous groups of entities – societies and foundations – earned a revenue of 28.4 billion PLN, which accounted for 82.4% of all the funds accumulated by nonprofit organisations (Działalność stowarzyszeń... [Activities of associations...], 2020).

One can see that Polish and American nonprofit organisations operate in various areas and they have different reach and forms of statutory activities. However, they act for the public good without striving for profit. Despite some similarities, one can expect many differences in their everyday operation. This concerns fundraising actions and methods of acquiring donations from individual donors – irrespective of who the donor is (an individual or an enterprise) and whether the donations are in cash or in kind. The economic condition, characteristics of donors, cultural factors and many others play a crucial role in inspiring the creation of various models of financing nonprofit activities and offering various methods of giving donations to specific organisations. Therefore, an analysis of the methods of making online donations to Polish nonprofit organisations, as well as comparing them to entities operating in other countries (especially in those advanced economically and culturally), can be helpful for their further development and charitable activities. Moreover, this is an intriguing area of interest for many researchers covering nonprofit organisations – especially since there is a gap in this area in the Polish scientific achievements.

Therefore, the aim of the study presented in this paper is to identify the differences in cash and kind donation methods in the largest American and Polish nonprofit organisations in the online environment.

This paper is structured as follows: the beginning of Section 2 describes the basic issues dealt with by researchers studying online donation acquisition by nonprofit organisations (e.g. the role of trust, benefits from Internet use, etc.). The theoretical background for formulating the study hypotheses is presented in Section 2.2. The research methodology is described in Section 3. Section 4 presents the findings of a study conducted among the 100 largest American and Polish nonprofit organisations in terms of revenue, and Section 5 contains a discussion of the findings. The paper ends with conclusions together with the identified limitations of the research.

2. Conceptual background

2.1. Literature review

Nonprofit organisations play a crucial role in solving social, environmental and humanitarian issues. However, in order to operate effectively in and for the environment, they have to possess suitable resources. In other words, to fulfil their social mission and create social value, nonprofit organisations may earn some income from selling goods and services, but they also rely on funds (sometimes entirely) from donations, gifts in kind, and volunteer work (Moore, 2000). An important role has been played by the donations made over the Internet for many years. E-philanthropy, or e-giving, is defined as using the Internet to make or collect donations (Jillbert, 2003, p. 5).

Studies on Internet and website use in acquiring donations focus on several crucial issues. Gaining a potential donor's trust is one such issue (Prashar, Gupta, 2023; Behl et al., 2023; Hou et al., 2021; Alhidari et al., 2018; MacMillan et al., 2005; Sargeant, Lee, 2002; Andaleeb, Basu, 1995), which has been emphasised in American studies (Kaurov et al., 2022; Francioni et al., 2021; Shin, Chen, 2016; Shaz, Hillyer, 2010) and other studies in which the USA was compared with other European countries (e.g. Evers, Gesthuizen, 2011). The issue of trust in online donations has also been described with respect to the specific conditions of Poland (Wojciechowski, 2009; Pawlikowski, Wiechetek, Majchrowska, 2022; Schiffing, Piotrowicz, 2022). Discussions on trust in online donations stress the importance of an organisation's transparency for potential donors (Ortega-Rodríguez, Licerán-Gutiérrez, Moreno-Albarracín, 2020; Gálvez Rodríguez, Caba Pérez, Dumont, 2013; López Godoy, 2012) and practical issues of designing and constructing websites in a way aimed at gaining trust and encouraging people to make donations (Küchler, Hertel, Thielsch, 2020; Bennett, 2009; Boyd, 2003; Hooper, Stobart, 2003). The importance of the website is emphasised not only in regard to getting donations but also to the organisation's overall image (Saura, Palos-Sanchez, Velicia-Martin, 2020; Huang, Ku, 2016; Kensick, 2003). However, one should know exactly the characteristics of potential donors in order to adjust the website's appearance and functionality to their preferences. This is similar to the operations of commercial enterprises, which use market surveys to persuade customers to buy their products. Therefore, donor characterisation is another important issue discussed in regard to online donations (e.g. Shier, Handy, 2012; Bekkers, 2010). It is also important to clearly understand what a nonprofit organisation gives to its donor (what values and benefits). This focuses on prestige (Paramita et al., 2020; Samek, Sheremeta, 2017; Harbaugh, 1998), empathy (Aji, Muslichah, 2023; Kasri, Indriani, 2022; Liu, Suh, Wagner, 2018), and the donor feeling good (Paxton, Velasco, Ressler, 2020; Cryder, Loewenstein, Seltman, 2013). However, discussions on acquiring online donations by nonprofit organisations should not ignore the importance of creating suitable functionalities to adapt the methods of giving donations to a potential donor's profile and habits. Obviously, this applies to the websites of nonprofit organisations, especially since specific functionalities are also associated with trust and the way the organisation is perceived by a potential donor. This may apply to such issues as the dialogism of websites (Oliński, Szamrowski, 2017; Ingenhoff, Koelling, 2010; Kent, Taylor, 1998) and managing relations with donors (Oliński, Szamrowski, 2020; Pressgrove, McKeever, Collins, 2015; Waters, Feneley, 2013) as in commercial CRM systems.

Acquiring donations through various online channels can be a cheaper alternative compared to getting them in the real world (Nageswarakurukkal, Gonçalves, Moshtari, 2020; Ozdemir, 2010; Pollach, Treiblmaier, Floh, 2005; Hager, Rooney, Pollak, 2002). There may be more positive effects of acquiring online donations (e.g. Hou, Zhang, J., Zhang, K., 2022; Salido-Andres et al., 2021; Blouin, Lee, Erickson, 2018). Therefore, it is not surprising that this subject matter has been in the sphere of interest of many researchers and practitioners dealing with

nonprofit organisations for many years. In consequence, all comparisons between specific types of organisations, as well as between organisations from various countries with different customs and economic and cultural conditions there, may provide valuable input, which will help to understand and streamline the operation of nonprofit organisations in the online environment.

2.2. Formulating hypotheses

Nonprofit organisations play a crucial role in solving social, environmental and humanitarian issues. However, to accomplish their goals, they need sufficient resources in cash and in kind. Therefore, the resource dependency theory is the major theory that explains nonprofit organisation operations (which, in this regard, are no different from commercial organisation). The theory was developed by Pfeffer and Salancik (1978). For nonprofit organisations to conduct effective activities for their environment, they have to receive sufficient resources – in kind or in cash. The resource dependency theory is the direct basis for the environment dependence theory, which subsequently leads to the organisational adaptation theory (Sarta, Durand, Vergne, 2021; Abatecola, 2012). Due to the specificity of nonprofit organisation operations, donations from individuals and from other organisations are one of the more important methods of resource acquisition. However, such organisations must be skilful in reaching their potential donors to be effective in donation acquisition. Moreover, they must adjust the ways of giving donations to the donors' preferences and possibilities. To put it briefly, they have to adapt strategically to the environment. Organisation adaptation to their environment in order to thrive, or at least to survive in it, has been the central issue of the theory of organisations for many decades (Doz, Prahalad, 1991, p. 149). Adaptation is one of the most pervasive concepts in organisational theory and strategic management (Sarta et al., 2021, p. 44). Obviously, there are no universal methods or rules which guarantee an organisation's success under all kinds of conditions. This fact lies at the basis of the success of the contingency theory, which has emerged primarily as a reaction to universal principles and relationships prescribed by classical management writers (Van de Ven, Drazin, 1984, p. 8). Contingency theory is an approach to studying organisational behaviour that explains how factors such as technology, culture, and the external environment influence the design and function of organisations (Islam, Hu, 2012, p. 5159). Structural contingency theory argues that organisational structure needs to fit the three contingencies of the environment, size, and strategy (Donaldson, 2001, p. 2). Thus, the contingency theory paradigm postulates that organisational outcomes are the consequences of a fit or match between two or more factors (Van de Ven, Drazin, 1985). This also applies to nonprofit organisations and to their adaptation of donation methods to potential donors' preferences and expectations. Therefore, the more methods of giving donations that are offered by an organisation on the market, the better its financial results should be. This is the decisive argument for putting forward the following hypothesis:

H1a: There is a positive relation among the largest American nonprofit organisations between the number of donation methods applied and these organisations' total revenues.

A positive impact of the number and diversity of the donating possibilities should be observable not only in American but also in Polish organisations. The widely recognised theories, such as the resource dependency theory or the contingency theory, are universal, and they apply to organisations operating in various countries (especially those with market economies, and Poland is one of them). Polish nonprofit organisations often operate in highly competitive markets, with examples including competition for the 1.5% of the personal income tax which an individual can donate to a public benefit organisation. This creates a specific, highly competitive market (Czetwertyński, 2016). Therefore, the following should be assumed in a similar manner to American nonprofit organisations:

H1b: There is a positive relation among the largest Polish nonprofit organisations between the number of donation methods applied and these organisations' total revenues.

Basing their activities on private sources can reduce the dependence on the public sector, which is stressed by many authors who deal with this subject matter (e.g. Pizzini, Sterin, 2023; Robbins et al., 2022; Han, 2017; Frumkin, Keating, 2011; Carroll, Stater, 2008). Moreover, the donation methods analysed on the websites of the largest American nonprofit organisations are largely targeted at private donors (be they individuals or corporations). Therefore, the relationship between the diversity of such methods and the revenue from private donations should be particularly distinct. Hypothesis H2a therefore states:

H2a: There is a positive relation among the largest American nonprofit organisations between the number of donation methods applied and these organisations' total revenues from private sources.

Like with the American organisations, the donation methods identified on the Polish organisations' websites are targeted mainly at individual donors. Some of them are focused on individuals (e.g. the last will, tax return online), while others are more universal and try to acquire financial resources regardless of whether it is from individuals or from other legal entities. However, those are independent private entities. In a similar vein, hypothesis H2b states:

H2b: There is a positive relation among the largest Polish nonprofit organisations between the number of donation methods applied and these organisations' total revenues from private sources.

To conclude, according to these hypotheses, the donation possibilities identified on the American and Polish nonprofit organisations' websites lead to revenue diversification, which does not cause the crowding-out effect (Nikolova, 2015; Borgonovi, 2006; LeRoux, 2005; Enjolras, 2002); thereby contributing to the revenue increase.

3. Research methodology

One hundred of the largest American and one hundred Polish nonprofit organisations in terms of their revenue, and, specifically, certain specific groups of these organisations, were included in this study. On the American side, those were organisations referred to as 501(c)(3). The name refers to a provision of the American Internal Revenue Code – IRC (Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095 1954, ch. 736, 68A Stat. 3, 1986). If an organisation meets the requirements of the provision and is registered with the Internal Revenue Service (IRS), it benefits from certain tax preferences. By being included in the online IRS list of tax-exempt organisations, it does not pay federal income tax, which is why a potential donor is aware that his/her cash or kind donation will be used in full for the operation of the nonprofit organisation and consolidating of the so-called “civil society”. The 501(c)(3) organisations include various entities, e.g. corporations, trusts, unincorporated associations and others. Their main characteristic features also include the fact that the donations given to them are tax-deductible. Therefore, these are organisations operating in a fiercely competitive market for donations from individuals and other organisations (e.g. enterprises). Consequently, a distinct market emerges, characterised by the interplay of donation supply and demand. In this context, they share similarities with Polish public benefit organisations. Hence, an analysis of these organisations was conducted within the Polish context. The public benefit organisation (PBO) operation is described in the Act on public benefit activity and voluntary service of 24 April 2003 (Journal of Laws, No. 96, item 873, 2003). Like 501(c)(3) in the USA, a PBO in Poland can have various legal forms. They are mainly associations and foundations, but they can also be joint-stock companies or limited liability companies whose activities are not aimed at earning profit and other entity types. Like 501(c)(3) organisations, PBOs have certain preferences and facilities. One of the major ones is the possibility of seeking to receive 1.5% of personal income tax. There is also competition between organisations in this sphere, which resulted in a kind of “market for 1.5%”. There was an estimated 9,400 PBOs at the end of 2021. They accounted for 9.7% of all active nonprofit organisations (Organizacje pożytku publicznego, 2022).

Polish and American databases were used in order to select the 100 largest organisations in the USA and in Poland in terms of their revenue (Forbes, 2022; Ranking PBO, 2022), and subsequently, the data were compared to the reports prepared by individual organisations. An analysis of the financial reports and those of the organisations’ activities helped to verify the data and to identify the revenue sources in the American and Polish organisations. Therefore, the annual cumulative financial report for the 501(c)(3) organisations (i.e. so-called Annual Extracts of Tax-Exempt Organisation Financial Data) was analysed. The Annual Extracts of Tax contain the data that the organisations must report annually to satisfy the tax requirements. The financial reports contain such data as income, expenses, assets, liabilities and other operation-related data. The data are used both by the IRS in the USA and by the

individuals concerned (e.g. researchers, journalists, donors) who want to evaluate the operation and the financial stability of an organisation. With the data, one can check how organisations utilise their resources, how effective they are and how they pursue their mission, how they adapt to the environment, etc. Verification of the financial data in Poland was based on the financial reports and those of the organisation activities filed by the PBO. The PBO report database is maintained by the National Freedom Institute – Civil Society Centre. All PBOs are obliged to file the report of their activities and their financial reports (and this obligation applies to all the public benefit organisations, regardless of whether they are entitled to receive 1.5% of personal income tax or not). The financial data for 2021 are obtained in this manner.

The next stage of the study covered the identification of the methods for donation given to specific organisations by their website analysis. It was not important whether the donor was an individual or an enterprise – the point was to identify the possibilities proposed by the nonprofit organisation in which individuals or organisations can support the organisation by donating funds. The sources of the organisation's revenue which were not donations (in cash or in-kind) were not analysed. This includes such instruments of acquiring financial resources as income from property, running an online shop or revenue from other business activities. The analysis of Internet websites covered the period of April-May 2023.

Following the creation of a list of the largest American and Polish nonprofit organisations in terms of their revenue, an analysis was performed (by the content analysis method) of the entities' websites. A specially constructed sheet was used for the purpose in which specific content was entered from the websites, or a digit was entered, depending on whether the element was present or not. The course of the research process is illustrated in Figure 1.

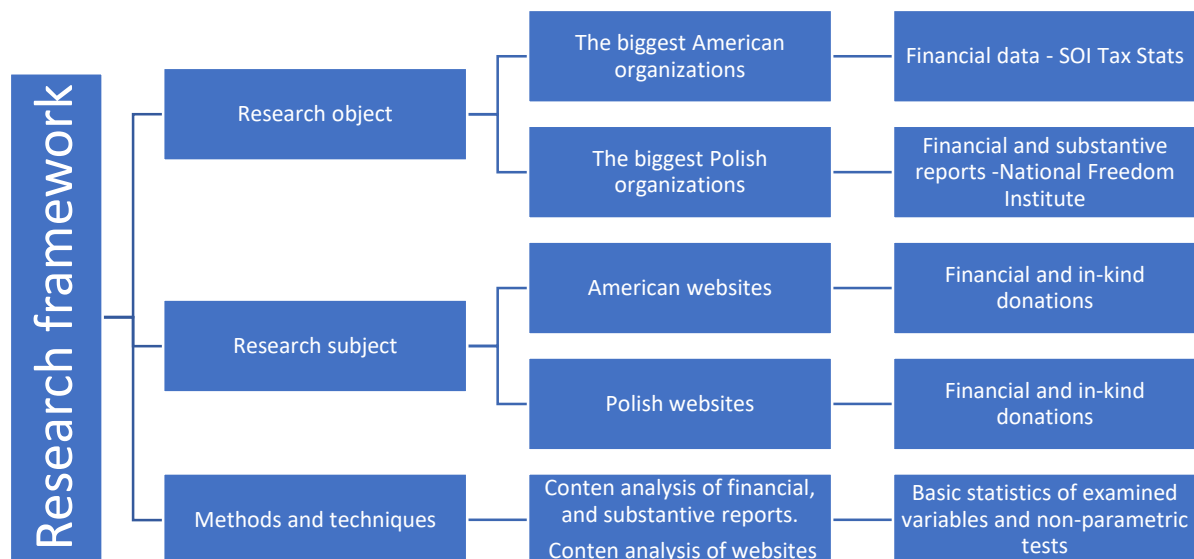


Figure 1. Research framework.

Source: own elaboration.

Statistical analyses were performed with the IBM SPSS Statistics 28 package in order to verify the research hypotheses. The basic statistics for the quantitative variables were calculated with the Kolmogorov–Smirnov test, which showed that the distribution of all the variables under study was extremely different from the normal distribution. For this reason, it was necessary to perform the analysis with the use of non-parametric tests. These analyses were performed with the Kruskal-Wallis tests.

4. Research results

4.1. Identification of the donation methods in the American and Polish nonprofit organisations

The website analyses of the largest American and Polish nonprofit organisations in terms of their revenues helped to identify several methods of donation acquisition by these organisations (Table 1). The following donation methods were identified with respect to the American organisations:

- Online transfer – this includes various technical methods of money transfer, e.g. by a bank transfer, payment with a credit card or others, and various payment methods (e.g. PayPal, Apple Pay, Venmo, Google Pay).
- Donate stock (and mutual funds) – the technical details of this donation form may differ, but it usually involves completing a simple form, which is followed by receiving a message with further instructions: the name of the brokerage company, DTC (Depository Trust Company) number of the brokerage company, name and the account number as well as the phone number and the broker contact name. One can also contact one's broker and ask him to initiate a "broker to broker" transfer. Subsequently, the donor's broker can transfer the stock directly to the nonprofit organisation. The transfer technique applied by nonprofit organisations is similar to mutual funds.
- Employee matching gifts – a corporate scheme in which employers financially "replenish" the donation that their employees give to nonprofit organisations (i.e. they transfer the same amount of money that their employee decided to give).
- Planned giving (legacy, will) – a form of donation for a nonprofit organisation. This enables one to give larger donations to a nonprofit organisation, which are given during the donor's life or upon his/her death as part of the general financial planning (which also includes the tax issues) and/or legacy donor; if the donation has a form of a bequest, it is included in a different group: legacy/will. Donations in this form may include artwork, partnership interests, personal property, life insurance, a retirement plan, etc.

- Donor-Advised Fund – a charitable investment account whose only purpose is to support charity organisations that the donor cares about. The account is managed by the sponsor organisation – the donor only suggests how to invest his assets and where to transfer them. The donor receives tax relief upon the payment.
- Donate product – a nonprofit organisation receives support in kind from the donor. These may be products that the donor transfers directly (or sends) as well as those purchased in a nonprofit organisation’s shop – in this case, the end customer always receives the product rather than money.
- Donate by cheque (post, email) – there is information on the organisation’s website about the possibility of making a donation by cheque or by mail, together with a suitable form to fill out and send, i.e. it involves posting a cheque or a money transfer. The process is simple, although it requires devoting some time by the donor, as he/she has to fill out a check or money order at a post office, and this will be subsequently sent to the address of the indicated nonprofit organisation. Only after this is done will the organisation deposit the cheque in its bank account.
- Donate cryptocurrency – transferring digital currencies as donations to nonprofit organisations can be effected in a variety of ways, e.g. organisations can use a cryptocurrency payment processor, e.g. BitPay. A donation is transferred directly to the organisation’s wallet with a P2P transaction, or it can be transferred through the donor’s investment fund. Cryptocurrency donations are tax-deductible, in the same way as property, per guidance from the IRS, etc.
- Donate from your IRA – payment from the IRA (Individual Retirement Account), which is paid out directly from the donor’s IRA to a qualified nonprofit organisation.
- Legacy/will – the donor makes a donation in his/her last will to a specific nonprofit organisation after his/her death.
- Donate your vehicle – donating a car to a charitable organisation. This can be done by contacting the organisation or by filling out an online donation form. The charitable organisation will arrange to collect the car or will ask the donor to deliver it to a specific place. However, the donor will get a receipt which can be used while filling out a tax return.
- Donate real estate – some nonprofit organisations accept donations of real estate, but transferring, managing and sale of real estate requires specialist skills, so not every organisation is ready to do it. Therefore, organisations prepared for this process provide detailed information and documents on their websites and ask donors to contact them. Some charitable organisations accept real estate donations with liabilities and use their know-how to resolve such issues. This instrument can also involve donating land to charity – i.e. it does not have to be a building.

- Donate by phone – transferring part or whole amount of payment for text messages to a specific nonprofit organisation under an agreement with the telecom operator.
- E-cheque – an electronic version of a paper cheque used for online payments. The specificity of the e-cheque lies in a specific type of electronic fund transfer for payment processing.

The website content analysis revealed the following methods of donation acquisition applied by the 100 largest Polish organisations:

- Traditional bank transfer – this involves making a bank transfer by the donor. The organisation’s details are on its website, including the bank account number, to which a donor can make a transfer from his/her account – either online or at a bank branch.
- Online transfer – the transfer data are completed automatically, and the donor is guided step by step on his/her computer until the payment is effected.
- Tax return online – this mechanism involves a specially developed programme for filling out a tax return, available on the organisation’s website. The programme helps one to prepare a tax return and automatically enters the organisation’s details for transferring 1.5% of the personal income tax. The system is consistent with the current regulations of the “Polish Deal” [Polski Ład], and it contains a verifier of the entered data correctness. It also provides one with an Official Acknowledgement of Receipt.
- Donate by Facebook – one can make a donation through Facebook by means of a link on a nonprofit organisation’s website. In this manner, one can give funds to the organisation directly from its website (by clicking the “Make a donation” button), or one can do it by joining the collection on Facebook.
- Subaccount – this enables an organisation to acquire financial resources from various sources but for a specific purpose, i.e. for a defined recipient, e.g. a sick child, an animal that needs help, or another purpose.
- Donate product – this instrument was presented with a description of the donation methods for American nonprofit organisations. It works in a similar manner in Polish organisations – this includes donations in kind, such as food, toys, equipment, etc.
- Transferring part of the funds during a purchase – a potential donor makes a purchase at a specific shop through an application, and part of the money is donated to a specific nonprofit organisation.
- Legacy/will – like in American organisations, there is an instruction (a form, a contact request, etc.) on making a donation of part of someone’s financial or material property in the form of the will to enable the continued pursuit of the organisation’s mission.
- Donation instead of gift – a suggestion that guests should support a specific nonprofit organisation instead of giving presents (e.g. flowers for a wedding or another ceremony). Proof of the support or a specific item brought to the event to pass it on to the organisation is a tangible effect of support.

- Donate by phone – this instrument was presented with donation methods for American nonprofit organisations. This kind of support is not basically different from the method used in the USA.
- Auctions – there are specific items sold and bought at auction, and the revenue is transferred to chosen nonprofit organisations. Nonprofit organisations can encourage others not only to take part in the bidding but also to join the action and to put up their own items for sale.
- Help platform – maintained by an external organisation, it allows a user to choose a social purpose or a nonprofit organisation that they want to support financially. After registering in the Portal, the platform operators verify the credibility of the donation receiver.

Table 1.

Ways of donating to the largest American and Polish nonprofits

No.	Donations - USA	Number of organizations	No.	Donations - Poland	Number of organizations
1.	Online transfer	95	1.	Traditional bank transfer	72
2.	Donate stock (and mutual funds)	55	2.	Online transfer	58
3.	Employee matching gifts	51	3.	Tax return online	48
4.	Planned giving	47	4.	Donate by Facebook	28
5.	Donor-Advised Fund	39	5.	Subaccount	27
6.	Donate product	37	6.	Donate product	22
7.	Donate by check (post, email)	32	7.	Transferring part of the money while shopping (e.g. Fanimani)	8
8.	Donate cryptocurrency	31	8.	Legacy/will	6
9.	Donate from your IRA	28	9.	Donation instead of gift	5
10.	Legacy/will	23	10.	Donate by phone	4
11.	Donate your vehicle	15	11.	Licytacje (np. Allegro Charity)	3
12.	Donate real estate	14	12.	Platforma pomocy (np. siepomaga.pl)	3
13.	Donate by phone	13			
14.	E-check	10			

Source: own elaboration.

A total of 100 largest American nonprofit organisations applied 14 methods of making donations – these methods appeared 490 times on the websites of nonprofit organisations, with the online transfer, donate stock and employee matching gifts appearing the most frequently. These methods appeared fewer times – 284 – in Polish organisations. Therefore, American organisations not only use more methods of giving donations, but they also do it more frequently – each mechanism was used 35 times on average in the case of American nonprofit organisations and fewer than 24 times in Polish ones.

4.2. Identification of similarities and differences in the donation-making methods

There may be some similarities between American and Polish nonprofit organisations, but differences in the methods of acquiring donations by entities in both countries prevail. Only four methods of making donations out of the 14 identified on the websites of American nonprofit organisations and 12 on those of Polish ones are used in both countries (Fig. 2).

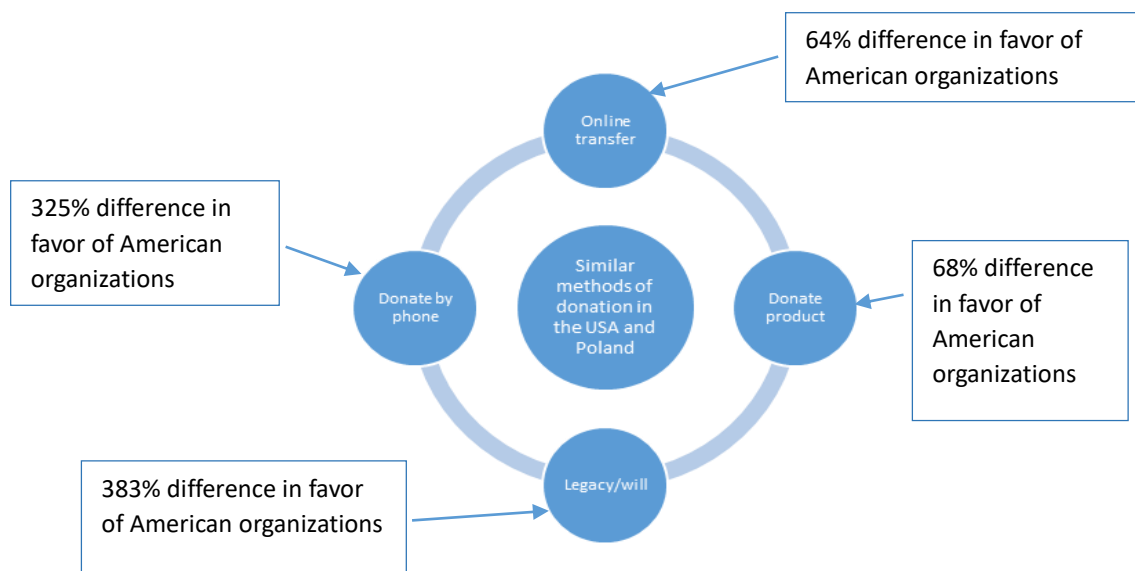


Figure 2. Methods of acquiring donations in the USA and in Poland – the similarities in both countries.

Source: own elaboration.

Online transfer is used more often by American organisations, but most of their Polish counterparts also use it. The “Donate product” mechanism is used more often by American organisations – more than one-third of the organisations propose this method of making donations, and one-fifth of Polish ones. American organisations propose a donation by phone more than three times more frequently, and the difference in the case of wills is even greater (this method is used by American organisations four times more frequently).

When it comes to the differences in the methods of acquiring donations proposed on the websites of organisations from both countries, ten mechanisms proposed by the American organisations are practically absent from the websites of their Polish counterparts, and eight mechanisms applied in Poland are not used by American organisations (Fig. 3).

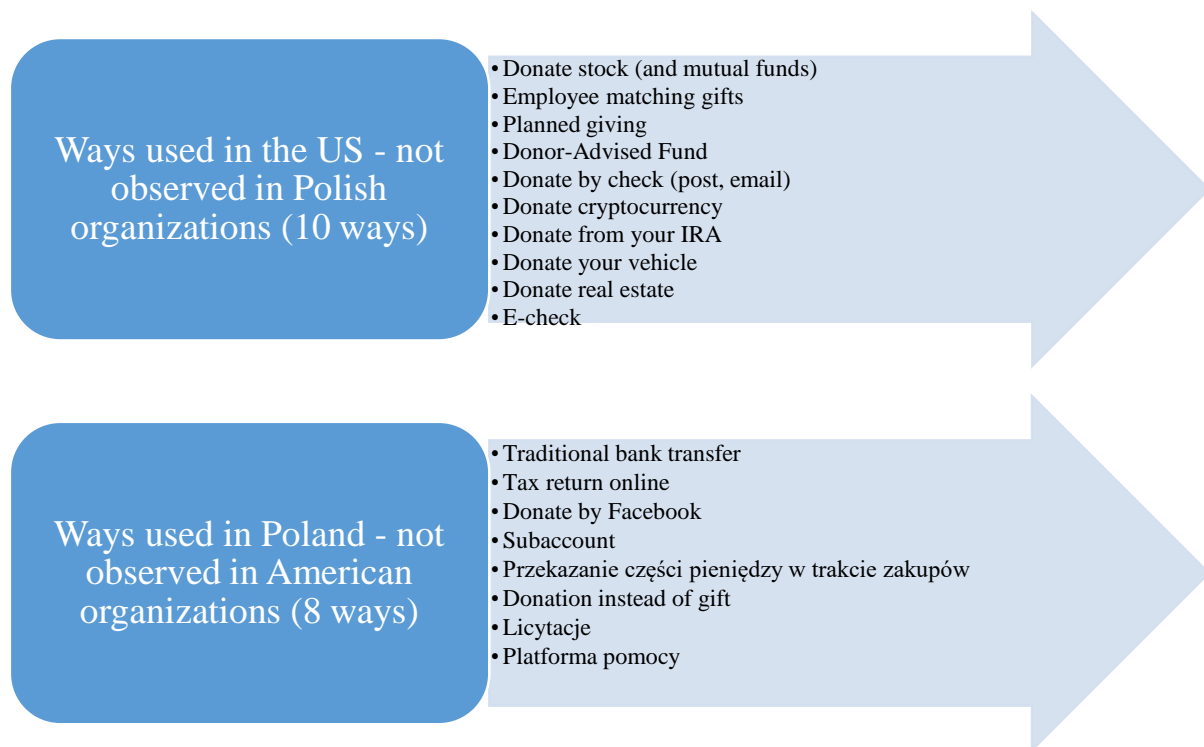


Figure 3. Methods of acquiring donations in the USA and in Poland – the differences in both countries.

Source: own elaboration.

The first example is the possibility of donating shares or other stock. The “Donate Stock” option is absent from the websites of the largest Polish organisations, whereas it is very popular in their American counterparts (i.e. it is used by most American organisations). It is similar to “Employee matching gifts” (over half of the American organisations offer this option) and “Planned giving” (it is used by nearly half of the organisations). The following are a little less popular in the USA: “Donate by check”, “Donate cryptocurrency”, and “Donate from your IRA” (these options are applied by nearly 30% of American organisations, but none in Poland). The less popular methods of acquiring donations, not applied in Poland, but offered by the largest American organisation, include: “Donate your vehicle”, “Donate real estate” and “E-check”.

Most of the methods of making donations proposed by Polish nonprofit organisations are not used in the USA. Providing the account number and details for a bank transfer is very popular in Poland. This is the method applied by most organisations – it is practically non-existent in the USA. Moreover, there are applications for filling out personal income tax returns, which automatically suggest a specific organisation as a beneficiary of a donation, which is non-existent in the USA. Notably, Polish websites frequently feature a donation button that facilitates contributions through Facebook, a feature not commonly seen in American organisations. Moreover, Polish organisations have also embraced distinct approaches such as the utilisation of a dedicated “Subaccount”, Fanimani, and the “Donation instead of gift” concept—elements that are notably absent in their American counterparts.

4.3. The donation methods and the organisation's revenue

The largest American and Polish nonprofit organisations differ with respect to the revenue earned. When it comes to the American organisations, the smallest entity did not achieve even 1% of the revenue of the largest one, whereas the ratio was 3% in Poland (Tab. 2). On the other hand, the difference is much larger with respect to the private donations in Poland compared with the USA. The ratio of the smallest to the largest organisation is marginal (0.001%)¹, whereas it is nearly 5% in the USA.

Table 2.

Basic descriptive statistics of the examined quantitative variables for the 100 largest American and Polish organisations

Specification	M	Me	SD	Sk.	Kurt.	Min.	Max.
<i>American nonprofit organizations (in millions of USD)</i>							
Total revenue	1839,65	574,501	3510,860	4,160	20,281	141,879	23280,025
Private donations	588,530	372,000	608,845	3,183	12,465	181,045	4059,886
<i>Polish nonprofit organizations (in millions of PLN)</i>							
Total revenue	48,207	26,419	64,028	4,228	22,897	15,588	484,496
Private donations	20,720	2,404	62,200	5,428	33,654	0,005	480,659

M - mean; Me - median; SD - standard deviation; Sk. - skewness; Kurtosis - kurtosis; Min and Max - lowest and highest values of the distribution.

Source: own elaboration.

Polish and American organisations were divided into four groups – with the total revenue taken as the criterion. Given the applied methods for acquiring donations, the differences between Polish organisations are greater (taking into account the arithmetic average) than among their American counterparts. A particularly distinct difference is seen between the two smallest and the largest group in terms of revenue (the mean and the median differ by a factor of two). As has been noted, the differences are smaller in the USA (Tab. 3).

Table 3.

The number of methods for acquiring donations in American and Polish nonprofit organisations broken down into groups according to the revenue criterion

Groups*- total revenue (in USD)	Number	M	Me	SD	Sk.	Kurt.	Min	Max
<i>American nonprofit organizations</i>								
Group 1 – under 250 mln	12	4,00	4,00	1,907	0,661	0,590	1	8
Group 2 – under 500 mln	32	4,41	4,50	2,982	0,785	0,557	1	13
Group 3 – under 1 mld	23	6,04	7,00	2,654	-0,563	-0,454	1	10
Group 4 – 1 mld and more	33	4,91	5,00	3,116	-0,29	-1,260	0	10
Total	100	4,90	5,00	2,894	0,193	-0,742	0	13
<i>Polish nonprofit organizations</i>								
Group 1 – under 20 mln	29	2,14	2,00	1,505	1,503	2,709	0	7
Group 2 – under 30 mln	32	2,31	2,00	1,554	0,414	-0,389	0	6

¹ Private donations in Polish organisations include – apart from donations from individuals and legal persons, as well as collections, bequests, etc. – revenue from 1.5% of personal income tax. Inclusion of this source among private ones may be debatable, because these funds come from a part of the income tax. However, it is taxpayers themselves who decide which organisations will receive part of the tax they pay. Therefore, whether a specific organisation will receive the funds depends on a private, autonomous decision of an individual. Moreover, there is fierce competition on the 1.5% market between public benefit organisations.

Cont. table 3.

Group 3 - under 40 mln	11	3,45	4,00	1,968	-0,398	-0,772	0	6
Group 4 – 40 mln and more	28	4,07	4,00	2,638	0,282	0,441	0	9
Total	100	2,88	2,00	2,095	0,888	0,576	0	9

M - mean; Me - median; SD - standard deviation; Sk. - skewness; Kurt. - kurtosis; Min and Max - lowest and highest values of the distribution.

Source: own elaboration.

In order to verify whether there is really a statistically significant difference between the number of applied donation methods and the organisation size measured by the total amount of revenue, Kruskal-Wallis tests were performed for four selected groups of American and Polish organisations (Tab. 4). The test ($\chi^2(3) = 6.571$, $p = 0.087$) does not confirm a relationship between these parameters in the case of the American organisations. In contrast, the test ($\chi^2(3) = 13.231$, $p = 0.004$) confirms this relationship for Polish organisations. This relationship can be attributed to the differences between the largest group of organisations in terms of revenues (i.e. those with revenues in excess of 40 million PLN) and the two smallest groups (with revenue under 20 million PLN and between 20 million PLN and 30 million PLN). Therefore, a group of the largest organisations isolated from the 100 ones under study offers much wider possibilities for donation-making methods than those with the lowest revenue among the first hundred Polish organisations. Therefore, hypothesis 1a should be rejected, and hypothesis 1b should be accepted.

Table 4.

Pair comparison regarding the methods for acquiring donations, broken down into groups according to the revenue criterion

Groups *	Test statistic	Standard error	Standardized test statistic	Significance	Adjusted significance **
<i>American nonprofit organizations</i>					
1-2	-3,464	9,760	-0,355	0,723	1,000
1-3	-21,341	10,267	-2,078	0,038	0,226
1-4	-9,545	9,719	-0,982	0,326	1,000
2-3	-17,877	7,882	-2,268	0,023	0,140
2-4	-6,082	7,153	-0,850	0,395	1,000
3-4	-11,795	7,832	1,506	0,132	0,792
<i>Polish nonprofit organizations</i>					
1-2	-3,356	7,327	-0,458	0,647	1,000
1-3	-20,193	10,119	-1,995	0,046	0,276
1-4	-23,823	7,572	-3,146	0,002	0,010
2-3	-16,837	9,988	-1,686	0,092	0,551
2-4	-20,467	7,395	-2,768	0,006	0,034
3-4	-3,630	10,169	-0,357	0,721	1,000

Each row tests null hypotheses about whether distributions for Samples 1 and 2 are the same. The table shows values for asymptotic significance (two-tailed tests). The significance level is 0.05.

*Groups: see Table X.

**Significance values for multiple tests were adjusted using the Bonferroni method.

Source: own elaboration.

A similar diversity is observed when only revenue from private donations is taken into consideration (and it does not matter whether those are donations from individuals or from other organisations, e.g. enterprises). Given the basic parameters of the descriptive statistics,

American organisations are not as diverse as their Polish counterparts (e.g. the mean or median is similar in all the isolated American groups, whereas the extreme means differ by the factor of four – Tab. 5).

Table 5.

The number of methods for acquiring donations in American and Polish nonprofit organisations broken down into groups according to private donations

Groups*- total revenue (in USD)	Number	M	Me	SD	Sk.	Kurt.	Min	Max
Group 1 – under 250 mln	25	4,76	5,00	2,185	0,073	-0,661	1	9
Group 2 – under 500 mln	38	4,79	5,00	3,231	0,428	-0,613	1	13
Group 3 – under 1 milliard	24	5,00	5,00	3,093	-0,115	-1,196	0	10
Group 4 – 1 mld and more	13	5,31	5,00	2,955	-0,058	-1,010	1	10
Total	100	4,90	5,00	2,894	0,193	-0,742	0	13
Groups*- total revenue (in PLN)	<i>Polish nonprofit organizations</i>							
	Group 1 – under 100 tys.	19	1,05	1,00	0,780	-0,096	-1,271	0
Group 2 – under 1 mln	25	2,20	2,00	1,472	0,477	-0,797	0	5
Group 3 – under 10 mln	25	3,12	3,00	1,616	0,112	-1,022	1	6
Group 4 – 10 mln and more	31	4,23	4,00	2,390	0,466	-0,323	0	9
Total	100	2,84	2,00	2,083	0,909	0,630	0	9

M - mean; Me - median; SD - standard deviation; Sk. - skewness; Kurt. - kurtosis; Min and Max - lowest and highest values of the distribution.

Source: own elaboration.

As with the donation methods and the total revenue, tests were conducted to diagnose the relationship between the number of donation-making methods proposed on the websites of nonprofit organisations and the revenue earned from donations, but restricted to private sources. The results resemble those of the studying of a relationship between the number of donation methods offered by the organisations and their total revenue. This means that the test ($\chi^2(3) = 0.541$, $p = 0.910$) conducted for American nonprofit organisations did not reveal any differences between individual groups. The same test ($\chi^2(3) = 31.858$, $p < 0.01$) conducted for Polish organisations revealed a difference between groups. This applies to group 1 (with the lowest revenue from private donations) and groups 3 and 4 (Tab. 6) and between groups 2 and 4.

Table 6.

Pair comparison regarding the methods for acquiring donations, broken down into groups according to the revenue criterion

Groups *	Test statistic	Standard error	Standardized test statistic	Significance	Adjusted significance **
1-2	0,624	7,425	0,084	0,933	1,000
1-3	-2,579	8,240	-0,313	0,754	1,000
1-4	-5,523	9,859	-0,560	0,575	1,000
2-3	-3,203	7,518	-0,426	0,670	1,000
2-4	-6,147	9,264	-0,664	0,507	1,000
3-4	-2,944	9,929	-0,296	0,767	1,000

Cont. table 6.

Groups *	<i>Polish nonprofit organizations</i>				
1-2	-19,445	8,694	-2,237	0,025	0,152
1-3	-33,665	8,694	-3,872	<,001	0,001
1-4	-44,605	8,323	-5,359	<,001	0,000
2-3	-14,220	8,080	-1,760	0,078	0,470
2-4	-25,160	7,679	-3,277	0,001	0,006
3-4	-10,940	7,679	-1,425	0,154	0,925

Each row tests null hypotheses about whether distributions for Samples 1 and 2 are the same. The table shows values for asymptotic significance (two-tailed tests). The significance level is 0.05.

*Groups: see Table X.

**Significance values for multiple tests were adjusted using the Bonferroni method.

Source: own elaboration.

Therefore, as with the total revenue, hypothesis 2a should be rejected, and hypothesis 2b should be accepted.

5. Discussion

5.1. Strategic adaptation to the environment

The study revealed great differences in the methods of acquiring donations between American and Polish organisations. American organisations are more active in this regard (i.e. they use more methods of making donations than Polish ones). The differences regarding the donation-making methods offered on the websites have an economic and legal basis. For example, the specific construction of the American Individual Retirement Account – IRA, with its legal limits and tax issues, as well as the types of IRA (e.g. traditional IRA and ROTH IRA for individuals and SEP IRA and SIMPLE IRA for company owners and self-employed individuals), create different possibilities for donations than the Polish pension system. Likewise, “Planned giving” involves sophisticated financial planning that considers the donor's individual circumstances, American tax regulations, and more.

This works in the opposite direction as well, e.g. a unique Polish solution involves donating 1.5% of one's personal income tax. The mechanism does not exist in the USA, hence the differences in the applied donation methods. Therefore, the mechanism often used on the websites of Polish organisations (i.e. an application for filling out a personal income tax return, which takes into account the latest changes in the law and automatically enters the details of a specific organisation) is not applied in the USA. Donating shares and stock is another issue. Obviously, the stock market is much better developed in the USA than in Poland. However, besides the fact that many Americans own shares, stock donations are also popular in the USA because they entitle the donor to tax relief. Making a stock donation to a charitable cause entitles one to apply for tax relief in the amount of the full market value of the stock and to avoid payment of tax on capital gain on the value increase). Other options for making donations may

also seem slightly exotic to a European (especially a Pole). Europe and the USA are two different worlds when it comes to motor vehicles. Primarily, cars are cheaper in the USA than in Europe (the difference is even greater, e.g. in Poland, when the real income of an American is taken into account), which is why 320 million Americans own over 265 million cars. Therefore, donating a vehicle in the USA may resemble an ordinary “Donate product” and is easier than in Poland (Liczba samochodów na świecie [Number of cars worldwide], 2016). Moreover, the standardised reception of real estate (buildings, land) by several American organisations is an unusual solution from the Polish perspective.

Apart from economic aspects, an important role is played by cultural issues. The ubiquity of cars in the USA is even called the “car culture” (How The Automobile Shaped American Culture, 2022).

Moreover, interestingly, the websites of American nonprofit organisations inform about and facilitate donations in cryptocurrencies (one in three American organisations remind us about such a possibility – there are often even tabs with the names of various cryptocurrencies). Polish organisations’ websites do not mention such a possibility. There is also synergy between various instruments. For example, “online transfer”, as mentioned in this paper, refers to various systems of sending and receiving payments over the Internet. These include Google Pay, Apple Pay, Venmo, PayPal and other systems. PayPal included cryptocurrency payments in its offer, and this system is present on the websites of 65% of the American nonprofit organisations in the study but only 7% in Poland. The wide popularity of the “employee matching gifts” mechanism can be included among the social issues. As many as 65% of large companies and 28% of medium and small ones make use of this mechanism, with as many as 84% of donors claiming that they are more willing to make a donation if they know that their organisation is in this programme. This also applies to the donation amount (Starr, 2015, p. 6). Therefore, it is not surprising that most organisations adapted quickly to this by introducing solutions on their websites to facilitate applying the matching gifts option. Interestingly, the websites of American nonprofit organisations do not have a habit of providing their bank account number and other details necessary for donors to make a bank transfer on their own. Americans are known for their practicality and efficiency in many aspects of life. This may be the key to this mystery. In Poland, a traditional bank transfer is the option most often offered by nonprofit organisations, whereas Americans regard entering their bank websites, copying the account number and other details as too tedious and, above all, unnecessary when one can make an online transfer.

5.2. Diversity of the largest American and Polish nonprofit organisations

Differences in the methods and number of donation methods offered by the American and Polish nonprofit organisations are not the only differences that can be observed when comparing the organisations in both countries. American organisations can be seen to be more uniform in this regard. This is because most of the top 100 American nonprofit organisations

apply similar ways of giving. Even their websites are more standardised than their Polish counterparts. For example, the donate button is placed at the top of the page (on the right) on 89% of the websites, and it is properly highlighted – with a different colour than the background in 86% of them. There is usually a “Ways of giving” tab next to the donate button, and this is also repeated at the bottom of the page – on the site map. Therefore, the greater diversity among Polish nonprofit organisations should not be regarded as a positive thing. The majority of American organisations exhibit a high level of professionalism. Even among the smallest entities, revenues surpass 200 million USD (with only one reporting 142 million USD, another 195 million USD, and the next in line with the lowest revenue still reaching 223 million USD). Therefore, there is no place among the 100 largest American organisations for “rough websites and missed market opportunities”. All the organisations are highly professionalised in terms of management and acquiring donations from individuals and enterprises. Hence, the Kruskal-Wallis test showed no differences in individual groups. The situation with Polish organisations is slightly different. As many as 27 organisations earn a total revenue under 20 million PLN (i.e. under 5 million USD). Obviously, this may be a lot, given the Polish conditions. However, considering the fact that this includes public sources (EU projects, central and local government subsidies, etc.), some organisations do not attach enough importance to professionalising various ways of giving (this also applies to Internet websites). Therefore, there are considerable differences between the largest and the smallest Polish organisations (despite the fact that they are among the 100 largest). Interestingly, earlier studies of Polish organisations (covering the financial data for 2019) did not reveal any differences in individual groups regarding the use of the methods of earning placed on the websites and the total revenue earned (Oliński, 2022) – although in some cases, the results were close to confirming the relationship. The study embraced a wider range – not only the methods of acquiring donations but also commercial sources, such as business activity, running an online shop, paid public benefit activity, etc. Nevertheless, an explanation of this may include increasingly difficult public financing – this was affected by many factors. Such factors may include the Covid-19 pandemic, stagnating financial cooperation between local government units and nonprofit organisations (Kaczmarczyk et al., 2021) and other difficulties in acquiring public financing. Apart from that, as was mentioned earlier, the analysed statistics included the revenue from the 1.5% write-off from the personal income tax. According to the data, 1% of public benefit organisations receive 70% of the money (Górka, Kwiatkowska, 2022). This further exacerbates the disparity between organisations. Revisiting the year 2019 once more, it is worth highlighting the validation of the affirmative correlation between the operational methods employed by the largest Polish public benefit organisations and the proportion of revenue sourced from private channels within their overall revenue structure (Oliński, 2022). This research underscores that by constraining private contributions, one can similarly establish such a connection at a discernible magnitude. This suggests that Polish organisations capable of aligning with donor preferences and offering diverse avenues for contribution reap tangible financial benefits from this practice.

6. Conclusions

An increasing number of nonprofit organisations seek to benefit from private donations when seeking higher financial stabilisation and independence from the public sector. The Internet is one of the methods of informing about the ways of giving and a channel through which funds can be donated. In general, the largest American nonprofit organisations offer more ways of donating funds for them from a website than their Polish counterparts. This applies both to the number of methods and the number of organisations using the specific methods. Of particular note is the strategic adaptation of American nonprofit organisations to the environment and preferences and the financial situation of potential donors. Creating the possibility of donating shares and other stock or cryptocurrencies is a tangible example of this. Apart from the higher professionalisation of American nonprofit organisations, their larger diversity regarding the number of ways of giving should be noted. They are differentiated by the area of activity and solving specific social issues rather than technical solutions and website design.

This paper is the first attempt at comparing the largest American and Polish nonprofit organisations in terms of total revenue with respect to the ways of giving in the online environment. This aspect reflects how specific organisations adapt to socioeconomic conditions and follow the technological progress in modern market economies. However, this paper has a restriction of being limited to the largest American and Polish nonprofit organisations (with the organisation size being defined only by one parameter: the revenue amount). Studies on representative samples, including all nonprofit organisations (small and medium-sized among them), can bring different results. Therefore, this issue should be scientifically explored in future. Furthermore, the investigation outlined in this paper is constrained to the analysis of organisations' websites. Subsequent research endeavours should encompass social media platforms as well in order to provide a comprehensive overview of the genuine engagement of nonprofit organisations within the online sphere with respect to securing funds from donors.

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